

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

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KENNETH M. KRYSS and CHRISTOPHER STRIDE, as JOINT OFFICIAL LIQUIDATORS of SPHINX LTD., SPHINX STRATEGY FUND LTD.; SPHINX PLUS SPC LTD., SPHINX DISTRESSED LTD., SPHINX MERGER ARBITRAGE LTD.; SPHINX SPECIAL SITUATIONS LTD., SPHINX MACRO LTD.; SPHINX LONG/SHORT EQUITY LTD.; SPHINX MANAGED FUTURES LTD.; SPHINX EQUITY MARKET NEUTRAL LTD.; SPHINX CONVERTIBLE ARBITRAGE LTD.; SPHINX FIXED INCOME ARBITRAGE LTD.; SPHINX DISTRESSED FUND SPC; SPHINX MERGER ARBITRAGE FUND SPC; SPHINX SPECIAL SITUATIONS FUND SPC; SPHINX MACRO FUND SPC; SPHINX LONG/SHORT EQUITY FUND SPC; SPHINX MANAGED FUTURES FUND SPC; SPHINX EQUITY MARKET NEUTRAL FUND SPC; SPHINX CONVERTIBLE ARBITRAGE FUND SPC; SPHINX FIXED INCOME ARBITRAGE FUND SPC; PLUSFUNDS MANAGED ACCESS FUND SPC LTD.; KENNETH M. KRYSS and CHRISTOPHER STRIDE as assignees of claims assigned by MIAMI CHILDREN'S HOSPITAL FOUNDATION, OFI, GREEN & SMITH INVESTMENT MANAGEMENT LLC, THALES FUND MANAGEMENT LLC, KELLNER DILEO & CO., LLC, MARTINGALE ASSET MANAGEMENT LP, LONGACRE FUND MANAGEMENT LLC, ARNHOLD & S. BLEICHROEDER ADVISERS LLC, PICTET & CIE, RGA AMERICA REINSURANCE COMPANY, DEUTSCHE BANK (SUISSE) SA, ARAB MONETARY FUND, HANSARD INTERNATIONAL LTD., CONCORDIA ADVISORS LLC, GABELLI SECURITIES, INC., CITCO GLOBAL CUSTODY; and JAMES P. SINCLAIR as Trustee of the SPHINX TRUST,

Plaintiffs,

-against-

08 Civ. 3086

**PRICEWATERHOUSECOOPERS  
LLPS' DISCLOSURE STATEMENT**

CHRISTOPHER SUGRUE; MARK KAVANAGH;  
 BRIAN OWENS; PRICEWATERHOUSECOOPERS  
 L.L.P.; MARI FERRIS;  
 PRICEWATERHOUSECOOPERS CAYMAN  
 ISLANDS; GIBSON, DUNN & CRUTCHER LLP;  
 REFCO ALTERNATIVE INVESTMENTS LLC;  
 GRANT THORNTON LLP; MARK RAMLER;  
 ERNST & YOUNG U.S. LLP; MAYER BROWN  
 LLP f/k/a MAYER BROWN ROWE & MAW LLP;  
 JOSEPH COLLINS; EDWARD S. BEST; PAUL  
 KOURY; PHILLIP R. BENNETT; ROBERT C.  
 TROSTEN; TONE GRANT; SANTO MAGGIO;  
 THOMAS HACKL; DENNIS KLEJNA; BAWAG  
 P.S.K. BANK FUR ARBEIT UND WIRTSCHAFT  
 UND OSTERREICHISCHE POSTPARKASSE  
 AKTIENGESELLSCHAFT; JP MORGAN CHASE &  
 CO.; CREDIT SUISSE SECURITIES (USA) LLC  
 f/k/a CREDIT SUISSE FIRST BOSTON LLC; BANC  
 OF AMERICA SECURITIES LLC; THOMAS H.  
 LEE PARTNERS, L.P.; THOMAS H. LEE  
 ADVISORS, LLC; THL MANAGERS V, LLC; THL  
 EQUITY ADVISORS V, L.P.; THOMAS H. LEE  
 EQUITY FUND V, L.P.; THOMAS H. LEE  
 PARALLEL FUND V, L.P.; THOMAS H. LEE  
 EQUITY (CAYMAN) FUND V, L.P.; THOMAS  
 H. LEE INVESTORS LIMITED PARTNERSHIP;  
 1997 THOMAS H. LEE NOMINEE TRUST;  
 THOMAS H. LEE; DAVID V. HARKINS;  
 SCOTT L. JAECKEL; SCOTT A. SCHOEN;  
 WILLIAM T. PIGOTT; LIBERTY CORNER  
 CAPITAL STRATEGIES, LLC; EMF FINANCIAL  
 PRODUCTS LLC; EMF CORE FUND LTD.;  
 DELTA FLYER FUND LLC; ERIC M. FLANAGAN;  
 INGRAM MICRO, INC.; CIM VENTURES, INC.;  
 BECKENHAM TRADING CO., INC.; ANDREW  
 KRIEGER; COAST ASSET MANAGEMENT, LLC,  
 f/k/a COAST ASSET MANAGEMENT LP; CS  
 LAND MANAGEMENT LLC; CHRISTOPHER  
 PETTIT; and REFCO GROUP HOLDINGS,  
 INC.; and REFCO ASSOCIATES, INC.,

Defendants

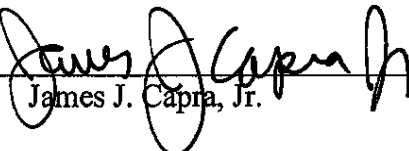
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Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Defendant PricewaterhouseCoopers LLP ("PwC") states that it has no parent corporation and no publicly-held affiliates, and that no publicly-held corporation owns 10% or more of an interest in PwC.

Dated: New York, New York  
March 26, 2008

Respectfully submitted,

ORRICK, HERRINGTON & SUTCLIFFE LLP

  
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